

2021

CERTIFICATE

To the Clerk of Phillips, State of Kansas

We, the undersigned, officers of

City of Glade

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	89,338	18,059	50,822
Special Highway		8	25,919		
Water		8	68,704		
Solid Waste		9	14,953		
Non-Budgeted Funds		10			
Totals		xxxxxx	198,914	18,059	50,822
Budget Summary		11			
Neighborhood Revitalization					
					County Clerk's Use Only
					355,338
					Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

18,059
NO

Assisted by:

Mapes & Miller LLP

Address:

PO Box 266

Phillipsburg, KS 67661

Email:

Date Attested: 8-4, 2020

County Clerk

Governing Body

See Summary of Significant Assumptions. No assurance is provided.

City of Glade

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 17,061
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 17,061

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ 9,209
5. Increase in personal property for 2020 :	
5a. Personal property 2020	+ 731
5b. Personal property 2019	- 851
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2020 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2020 :	+ 4,624
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	13,833
11. Total estimated valuation July 1, 2020	355,338
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	0.0405
13. Percentage adjustment increase (12 times 3)	+ \$ 691
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 307
16. Total Percentage Adjustments	\$ 998

See Summary of Significant Assumptions. No assurance is provided.

2021 Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:		+	_____	
Property tax revenues for debt service in 2020 budget:		-	_____	
Increase property tax revenues spent on debt service			_____	0
18. Property tax revenues spent for public building commission and lease payments in the 2021 budget:		+	_____	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	_____	
Increase property tax revenues spent on public building commission and lease payments			_____	0
19. Property tax revenues spent on special assessments in the 2021 budget:		+	_____	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____	
23. Law enforcement expenses - 2021 budget:		+	_____	
Law enforcement expenses - 2020 budget:		-	_____	
CPI adjustment	1.80%		_____	0
Increased law enforcement expenses in 2021 budget:				
(Do not include building construction or remodeling costs)		+	_____	0
24. Fire protection expenses - 2021 budget:		+	_____	
Fire protection expenses - 2020 budget:		-	_____	
CPI adjustment	1.80%		_____	0
Increased fire protection expense in 2021 budget:				
(Do not include building construction or remodeling costs)		+	_____	0
25. Emergency medical expenses - 2021 budget:		+	_____	
Emergency medical expenses - 2020 budget:		-	_____	
CPI adjustment	1.80%		_____	0
Increased emergency medical expenses in 2021 budget:				
(Do not include building construction or remodeling costs)		+	_____	0
26. Total Revenue Adjustments			_____	0

See Summary of Significant Assumptions. No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>18,059</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.018	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	307
2021 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>307</u>

Exemption from Election Requirement Yes

See Summary of Significant Assumptions. No assurance is provided.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,061	2,875	67	377	0	3
TOTAL	17,061	2,875	67	377	0	3

County Treas Motor Vehicle Estimate

2,875

County Treas Recreational Vehicle Estimate

67

County Treas 16/20M Vehicle Estimate

377

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

33

Motor Vehicle Factor

0.16851

Recreational Vehicle Factor

0.00393

16/20 Vehicle Factor

0.02210

Commercial Vehicle Factor	0.000000
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0.00000

Watercraft Factor

0.00018

See Summary of Significant Assumptions. No assurance is provided.

City of Glade

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Sales Tax	General		2,500	2,500	12-197
	Totals	0	2,500	2,500	
	Adjustments*		2500	2500	
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Loan	3/1/2010	6/1/2050	3.25	228,000	201,204	3/26	3/26	6,539	3,858	6,414	3,983
Total G.O. Bonds					201,204			6,539	3,858	6,414	3,983
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					201,204			6,539	3,858	6,414	3,983

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
NONE							
Totals							0
						0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Summary of Significant Assumptions. No assurance is provided.

City of Glade

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	79,105	75,096	58,823
Receipts:			
Ad Valorem Tax	15,960	17,061	XXXXXXXXXXXXXXXXXX
Delinquent Tax	262	400	500
Motor Vehicle Tax	2,941	2,031	2,875
Recreational Vehicle Tax	188	47	67
16/20M Vehicle Tax	463	440	377
Commercial Vehicle Tax			0
Watercraft Tax	3	3	3
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	3,309	3,800	3,800
Rent Income	1,700	1,800	1,800
Transfer from Sales Tax		2,500	2,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	631	650	700
Neighborhood Revitalization Rebate			0
Miscellaneous	1,312	1,500	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,769	30,232	12,622
Resources Available:	105,874	105,328	71,445
Expenditures:			
Wages	6,525	6,800	7,000
Taxes	3,292	4,300	4,500
Utilities	6,344	12,000	13,000
Insurance	3,849	5,000	5,000
Bonds	455	1,000	1,000
Publication	227	1,000	1,000
Supplies		4,205	35,238
Reimbursements	254	1,000	1,000
Dues	597	600	1,000
Deposit Returns		100	100
Contract Labor	9,097	10,000	20,000
Cash Forward (2021 column)			
Miscellaneous	138	500	500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	30,778	46,505	89,338
Unencumbered Cash Balance Dec 31	75,096	58,823	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	88,026	89,064	89,338
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			89,338
Tax Required			17,893
Delinquent Comp Rate: 0.9%			166
Amount of 2020 Ad Valorem Tax			18,059

See Summary of Significant Assumptions. No assurance is provided.

City of Glade

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	27,036	26,779	23,979
Receipts:			
State of Kansas Gas Tax	2,341	2,200	1,940
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,341	2,200	1,940
Resources Available:	29,377	28,979	25,919
Expenditures:			
Capital Outlay		1,000	19,072
Supplies		1,600	3,000
Contract Labor	2,598	2,400	3,847
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,598	5,000	25,919
Unencumbered Cash Balance Dec 31	26,779	23,979	0
2019/2020/2021 Budget Authority Amount:	22,436	26,726	25,919

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	71,559	80,004	51,604
Receipts:			
Sales	14,174	15,000	17,000
Interest on Idle Funds	119	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	14,293	15,100	17,100
Resources Available:	85,852	95,104	68,704
Expenditures:			
Taxes	107	2,000	2,000
Utilities	1,757	4,000	4,000
Education Classes	185	1,000	1,000
Postage	140	1,000	1,000
Supplies	494	30,000	52,504
Reimbursements	196	500	1,000
Dues	59	500	1,000
Lab Fees	955	1,200	1,200
Deposit Returns		300	1,000
Contract Labor	1,955	3,000	4,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	5,848	43,500	68,704
Unencumbered Cash Balance Dec 31	80,004	51,604	0
2019/2020/2021 Budget Authority Amount:	56,500	61,259	68,704

See Summary of Significant Assumptions. No assurance is provided.

City of Glade

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Solid Waste	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	9,207	8,953	4,953
Receipts:			
Sales	7,549	9,000	10,000
Interest on Idle Funds	129		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,678	9,000	10,000
Resources Available:	16,885	17,953	14,953
Expenditures:			
Landfill	7,932	13,000	14,953
Refund			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,932	13,000	14,953
Unencumbered Cash Balance Dec 31	8,953	4,953	0
2019/2020/2021 Budget Authority Amount:	13,223	14,984	14,953

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds

[illegible]

****** Note: These two block figures should agree.

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Glade
will meet on August 4, 2020 at 7:10 P.M. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	30,778	49.950	46,505	50.227	89,338	18,059	50.822
Special Highway	2,598		5,000		25,919		
Water	5,848		43,500		68,704		
Solid Waste	7,932		13,000		14,953		
Non-Budgeted Funds	11,377						
Totals	58,533	49.950	108,005	50.227	198,914	18,059	50.822
Less: Transfers	0		0		0		
Net Expenditure	58,533		108,005		198,914		
Total Tax Levied	16,803		17,061		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	336,390		339,680		355,338		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	208,558	204,940	201,204
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	208,558	204,940	201,204

*Tax rates are expressed in mills

Sheary Pumphrey

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurance is provided.

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2020 July 1 Valuation: 355,338Valuation Factor: 355.338Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor:

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

See Summary of Significant Assumptions. No assurance is provided.

City of Glade

Summary of Significant Assumptions
Year Ending December 31, 2021

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 13, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

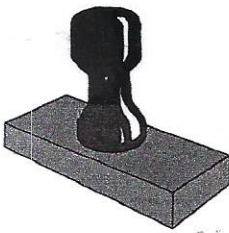
Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2021 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales and solid waste charges budgeted for 2021 were increased based on increases or potential increases to rates.
- c. Other 2021 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

- a. Budgeted expenditures for personal services in 2021 were increased due to expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules for each bond.
- c. Other 2021 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- d. No major projects are anticipated for 2021 at this time.
- e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.



PROOF OF PUBLICATION

State of Kansas - Phillips County

Ronald K. Lower

of lawful age, being duly sworn upon oath, states that he is the Publisher of

The Advocate of Phillips County

That said newspaper has been published weekly at least fifty (50) times a year and has been so published for at least one year prior to the first publication of the attached notice;

That said newspaper was entered as second class (periodical) mail matter at the post office of its publication;

That said newspaper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in Phillips County, Kansas, and is

Not a trade, religious, or fraternal publication, and has been published in Phillips County, Kansas.

The attached was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 30th day of JULY, 2020.

2nd Publication was made on the ___ day of ___, 2020.

3rd Publication was made on the ___ day of ___, 2020.

4th Publication was made on the ___ day of ___, 2020.

Publication Fee \$ 63.75

Affidavit, Notary Fees \$ _____

Additional Copies @ \$ _____

Total Publication Fee \$ 63.75

Signed Ronald K. Lower

Witness my hand this 30 day of July, 2020.

Subscribed and sworn to before me
this 30 day of July, 2020.

[Signature] Notary Public

My Commission Expires _____



GAYLA McCREERY
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 3-8-2024

PUBLIC NOTICE
(First published in The Advocate of Phillips County, Thursday, July 23, 2020) It
NOTICE OF BUDGET HEARING

The governing body of City of Glade will meet on August 4, 2020 at 7:10 P.M. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's Office and will be available at this hearing.

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FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	30,778	49.950	46,505	50.227	89,338	18,059	50.822
Special Highway	2,598		5,000		25,919		
Water	5,848		43,500		68,704		
Solid Waste	7,932		13,000		14,953		
Non-Budgeted Funds	11,377						
Totals	58,533	49.950	108,005	50.227	198,914	18,059	50.822
Less: Transfers	0		0		0		
Net Expenditure	58,533		108,005		198,914		
Total Tax Levied	16,803		17,061		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	336,390		339,680		355,338		

Outstanding Indebtedness, January 1,	2018	2019	2020
G.O. Bonds	208,558	204,940	201,204
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	208,558	204,940	201,204

*Tax rates are expressed in mills

Sheary Pumphrey
City Official Title: City Clerk